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DEPARTMENT OF TAXATION AND FINANCE

MEMORANDUM

TO: Mr. Edward D. Igoe,
Deputy Commissioner

OFFICE Review Unit - Albany

FROM: S. W. Knee

DATE September 8, 1966

SUBJECT: Request for waiver of penalty and interest and
approval of installment arrangement for payment
of basic taxes for taxpayer Vincent W. Mingey
a/k/a Vincent Mingey

I have reviewed the file in the above matter and recommend that the
Statutory Charges be waived in view of the taxpayer's financial condition.

The Legal Enforcement Bureau indicated that the taxpayer desired to make
payment of the entire amount of the liability on a monthly basis, all
payments to be completed on or before November 31, 1967.

The waiving of Statutory Charges should, therefore, be conditioned on
the taxpayer completing his liability on or before November 31, 1967.

*9/8/66
2 of 2
Director*

*Approved
9-15-66*

OK Jan 9-15-66

S. W. Knee

S. W. Knee,
Sr. Tax Administrative Supervisor

SWK:MMR

Attached: Folder

RECEIVED
NEW YORK STATE
INCOME TAX BUREAU
SEP - 8 1966

OFFICE OF THE
DIRECTOR

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BUREAU OF LAW

MEMORANDUM

TO: Commissioners Murphy, Palestina and Macduff

FROM: E. H. Best, Counsel

SUBJECT: Request for waiver of penalty and interest and approval of installment arrangement for payment of basic taxes for taxpayer Vincent W. Mingey a/k/a Vincent Mingey

Transmitted herewith is the Legal Enforcement Unit's file of the above matter. The taxpayer has requested a waiver of penalty and interest of \$5,512.26 as well as permission to pay the balance of tax due over a two-year period. Approval of the Commission is required pursuant to E Memoranda 37 and 43.

On October 26, 1964, the above taxpayer offered to compromise his tax indebtedness for the years 1944 through 1954 in the amount of \$3,272.10 and his indebtedness for the years 1955 and 1956 in the amount of \$941.92 or a total of \$4,214.02, for \$1,000.00. This offer of compromise was rejected.

Subsequent correspondence between the New York Legal Enforcement Unit and communication with the taxpayer and his legal representative produced a willingness on the part of the taxpayer to make, as a down payment, the \$1,000.00 originally offered as a compromise payment of the outstanding tax due, with the remainder of \$3,214.02 exclusive of penalty and interest to be paid in monthly installments over a two-year period.

Taxpayer has been making regular monthly payments on his entire tax liability since May 1961 to the date of request for waiver of penalty and interest.

Mr. Mingey's financial and domestic situation is briefly as follows. He is divorced and has remarried. He pays alimony payments to his first wife of \$1,200 per year. He is a salaried employee earning about \$100 per week with remote chances for increase in his income in the future. During 1963 and 1964, his total wages were \$5,225 and \$5,100 respectively. During that period, his present wife earned \$950 and \$1,205 respectively.

(2)

Taxpayer works for a family corporation engaged strictly in service activities.

The original form IT 107 Offer of Compromise filed by Mr. Mingey in October of 1964 listed total assets of \$200 with total liabilities in excess of \$10,000. In view of the situation of the taxpayer in regard to income, assets and liabilities, the New York Legal Enforcement Unit recommended waiver and deferred payment. This Bureau concurs.

Further proceedings on this matter will be taken by this office upon completion of review by the Commission. When the Commission has completed its review of this matter, please return the file to this office for further action.

Counsel

RC:lb
Enc.

September 2, 1966